Registered No. HSE-49/2016

ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(COMMERCIAL TAXES-II)

CHANGES TO RATES OF TAX OF CERTAIN GOODS.

[G.O.Ms.No.553, Revenue (Commercial Taxes-II), 17th November, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification issued vide G.O.Ms.No.258, Revenue (Commercial Taxes-II), 29th June, 2017, as subsequently amended.

This Notification shall be deemed to have come into force with effect on and from 15th November, 2017.

AMENDMENTS

In the said notification, in the Table –

(A) in the TABLE under Schedule I- 2.5%,-

(i) in column nos 1,2,3 for S. No. 1 and the entries relating thereto, the following shall be substituted, namely; -

" 1	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled], and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]" ;

(ii) in column nos 1,2,3 for S. No. 2 and the entries relating thereto, the following shall be substituted, namely:-

" 2	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]" ;

(iii) S. Nos. 3,4,5, 6 and the entries against them shall be omitted;

(iv) in S. No. 16, for the existing entry in column (3), the entry "All goods [other than fresh or chilled] and put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE", shall be substituted;

(v) in S. No. 23, in the entry in column (3) , after the word "frozen", the words ", put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or

enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE", shall be inserted;

(vi) in S. No. 26, for the existing entry in column (3), the entry "Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE", shall be substituted;

(vii) in S. No. 27, for the existing entry in column (3) ,the entry "Cashew nuts, whether or not shelled or peeled, desiccated coconuts " shall be substituted;

(viii) in S. No. 30, in the entry in column (3) , after the words "shelled or peeled", the words ",put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE", shall be inserted;

(ix) in S. No. 58, in the entry in column (3) , after the words "Meal, powder," the words "Flour" , shall be inserted;

(x) S. No. 60 and the entries against it shall be omitted;

(xi) in S. No. 66, in column (3), the words, "other than of seed quality" shall be omitted;

(xii) in column nos 1,2,3 for S. No. 72 and the entries relating thereto, the following entries shall be substituted, namely:-

" 72	121 0 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin" ;

(xiii) in column nos 1,2,3 for S. No. 78 and the entries relating thereto, the following entries shall be substituted, namely:-

78	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked] " ;

(xiv)) in S. No. 91, in column (3), the words, "khandsari sugar" shall be omitted;

(xv) in S. No. 92, for the existing entry in column (3), the entry "Palmyra sugar, mishri, batasha, bura, sakar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets,gajak, khaja, khajuli, anarsa" shall be substituted;

(xvi) in S. No. 100 A, in column (3), after the words "Roasted Gram", the words ",idli/dosa batter, chutney powder" shall be inserted;

(xvii) in column nos 1,2,3 for S. No. 111 and the entries relating thereto, the following entries shall be substituted, namely:-

111	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur " ;

(xviii) in S. No. 135, in column (3), after the words, figures and letters, "natural boric acid containing not more than 85% of H3BO3" the following brackets and words "(calculated on dry weight)" shall be inserted;

(ix) after S. No. 156 in column nos 1,2,3, the following entries shall be inserted, namely:-

" 156A	2621	Fly Ash " ;

(xx) for S. No. 189 in column nos 1,2,3 relating thereto, the following entries shall be substituted, namely:-

" 189	401130 00	New pneumatic tyres, of rubber of a kind used on aircraft";

(xxi) after S. No. 197 in column nos 1,2,3, the following entries shall be inserted, namely:-

" 197A	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114

197B	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
197C	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
197D	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
197E	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour" ;

(xxii) after S. No. 218A and in column nos 1,2,3, the following entries shall be inserted, namely:-

" 218B	5607	Jute twine, coir cordage or ropes
218C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
218D	5609	Products of coir" ;

(xxiii) after S. No. 219A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

" 219AA	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) " ;

(xxiv) for S. No. 224 and the entries against it, the following serial number and entries shall be substituted, in column nos (1), (2) and (3)namely:-

224	63 [other than 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece " ;

(xxv) after S. No. 224, the following entries shall be inserted in column nos 1,2,3, namely:-

" 224A	6309	Worn clothing and other worn articles; rags " ;

(xxvi) after S. No. 225, the following serial number and the entries shall be inserted in column nos 1,2,3, namely:-

" 225A	6815	Fly ash bricks orfly ash aggregate with 90 percent or more fly ash content" ;

(xxvii) after S. No. 230, the following serial number and the entries shall be inserted in column nos 1,2,3, namely:-

" 230A	8407 10 00, 8411	Aircraft engines " ;

(xxviii) in S. No. 234A, for the entry in column (3) ,the entry "E-waste Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer" shall be substituted;

(xxix) after S. No. 257A, the following serial number and the entries shall be inserted in column nos 1,2,3, namely:-

"257B	940 1 10 00	Aircraft seats " ;

(xxx) in column nos 1,2,3 for S. No. 259A the entries relating thereto, the following entries shall be substituted, namely:-

"259A	4016or 9503	Toy balloons made of natural rubber latex
"259B	9507	Fishing hooks
259C	9601	Worked corals other than articles of coral";

(B) in the TABLE under Schedule II-6%,-

(i) S. Nos. 2,3,4,5,6,7,8,9,10, and the entries against them shall be omitted;

(ii) in column nos 1,2,3 for S. No. 11 and the entries relating thereto, the following shall be substituted, namely:-

11	0402 91 10, 0402 99 20	Condensed milk" ;

(iii) in S. No. 14, in column (3), the words "and desiccated coconuts", shall be omitted;

(iv) after S. No. 32 in column nos 1,2,3 the entries relating thereto, the following entries shall be inserted, namely:-

" 32A	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)
32B	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared" ;

(v) in S. No. 43, for the entry in column (3) ,the entry "Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders" shall be substituted;

(vi) for S. No. 44 in column nos 1,2,3 the entries relating thereto, the following entries shall be substituted, namely:-

44	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings" ;

(vii) in S. No. 45, in column (3), the words " including idli ordosa batter" shall be omitted;

(viii) after S. No. 46 in column nos 1,2,3 the entries relating thereto, the following entries shall be inserted, namely:-

"46A	2106 90 91	Diabetic foods " ;

(ix) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"57A	2804 40 10	Medical grade oxygen " ;

(x) for S. No. 70 in column nos 1,2,3 the entries relating thereto, the following entries shall be substituted, namely:-

70	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink" ;

(xi) S. No. 71, 86, 87, 88 and the entries relating thereto shall be omitted;

(xii) in column nos 1,2,3 for S. Nos. 89, 90 the entries relating thereto, the following shall be substituted, namely:-

89	4202 22 20	Hand bags and shopping bags, of cotton
90	4202 22 30	Hand bags and shopping bags, of jute" ;

(xiii) in S. No. 139, in column (3), after the words "with rubber or plastics", the brackets and words "[other than jute twine, coir cordage or ropes]" shall be inserted;

(xiv) S. No. 140, and the entries relating thereto shall be omitted;

(xv) in S. No. 141, in column (3), after the words "specified or included", the brackets and words "[other than products of coir]" shall be inserted;

(xvi) S. No. 152, and the entries relating thereto shall be omitted;

(xvii) in column nos 1,2,3 for S. No. 171 and the entries relating thereto, the following entries shall be substituted, namely:-

171	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [other than Worn clothing and other worn articles; rags] " ;

(xviii) after S. No. 171A in column nos 1,2,3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

" 171B	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics" ;

(xix) in S. No. 177, in column (3), the words, "Fly ash bricks" shall be omitted;

(xx) in S. No. 196, in column (3), after the words "sports-ground rollers", the word, brackets and figures "; Parts[8432 90]" shall be inserted;

(xxi) in S. No. 197, in column (3), after the words and figures "of heading 8437", the word, brackets and figures "; parts [8433 90 00]" shall be inserted;

(xxii) in S. No. 200, in column (3), for the words "Sewing machines", the words and figures "Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines" shall be substituted;

(xxiii) after S. No. 201 in column nos 1,2,3 the entries relating thereto, the following entries shall be inserted, namely:-

"201A	8509	Wet grinder consisting of stone as a grinder" ;

(xxiv) after S. No. 207 in column nos 1,2,3 the entries relating thereto, the following entries shall be inserted, namely:-

"207A	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles" ;

(xxv) for S. No. 215 in column nos 1,2,3 entries relating thereto, the following entries shall be substituted, namely:-

215	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof" ;

(xxvi) in S. No. 216, in column (3), after the word "corrective", the brackets and words "[other than goggles for correcting vision]" shall be inserted;

(xxvii) in S. No. 221, for the entry in column (3) ,the entry "Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]" shall be substituted;

(xxviii) after S. No. 222 in column nos 1,2,3 the entries relating thereto, the following entries shall be inserted, namely:-

"222A	9403	furniture wholly made of bamboo, cane or rattan" ;

(xxix) in S. No. 231, in the entry in column (3), the words "fishing hooks", shall be omitted;

(xxx)after S. No. 242 in column nos 1,2,3 the entries relating thereto, the following entries shall be inserted, namely: -

(1)	(2)	(3)
"243	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software";

(C) in the TABLE under Schedule III-9%,-

(i) S. No. 1, and the entries relating thereto, shall be omitted;

(ii) S. No. 10, and the entries relating thereto, shall be omitted;

(iii) in S. No. 12, for the entry in column (3), the entry"Sugar confectionery [other than mishri, batasha, bura, sakar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets and gajak]" ,shall be substituted;

(iv) after S. No. 12 in column nos 1,2,3 and the entries relating thereto, the following entries shall be inserted, namely: -

"12A	1804	Cocoa butter, fat and oil
12B	1805	Cocoa powder, not containing added sugar or sweetening matter
12C	1806	Chocolates and other food preparations containing cocoa";

(v) in S. No. 13, for the entry in columns(2) and (3), the following entries shall be substituted, namely:-

"1901 [other than 1901 20 00]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares of heading 1905]";

(vi) S. No. 14, and the entries relating thereto, shall be omitted;

(vii) in S. No. 16, for the entry in columns(2) and (3), the following entries shall be substituted, namely:-

"1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products[other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, toasted bread and similar toasted products";

(viii) after S. No. 16 in column nos 1,2,3 the entries relating thereto, the following entries shall be inserted, namely: -

16A	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee";

(ix) S. Nos. 18, 19 and 20 and the entries relating thereto, shall be omitted;

(x) in S. No. 23, for the entry in column (3), the entry, "Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]"shall be substituted;

(xi) after S. No. 24 in column nos 1,2,3 the entries relating thereto, the following entries shall be inserted, namely: -

24A	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water]";

(xii) after S. No. 26 in column nos 1,2,3 the entries relating thereto, the following entries shall be inserted, namely: -

26A	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
26B	2516 12 00	Granite, other than blocks";

(xiii) S. No. 27, and the entries relating thereto, shall be omitted;

(xiv) in S. No. 30, for the entry in column (3), the entry "Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]"shall be substituted;

(xv) after S. No. 30 in column nos 1,2,3 the entries relating thereto, the following entries shall be inserted, namely: -

30A	2706	Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars";

(xvi) in S. No. 33, for the entry in column (3), the entry "Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]"shall be substituted;

(xvii) in S. No. 52, for the entry in column (3), the entry "Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes"shall be substituted;

(xviii) in S. No. 54A, for the entry in column (3), the entry"Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings"shall be substituted;

(xix) S. No. 55, and the entries relating thereto, shall be omitted;

(xx) after S. No. 57 in column nos 1,2,3 the entries relating thereto, the following entries shall be inserted, namely: -

57A	3303	Perfumes and toilet waters";

(xxi) in S. No. 58, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]";

(xxii) in S. No. 59, for the entry in columns(2) and (3), the following entries shall be substituted, namely:-

"3305	Preparations for use on the hair";

(xxiii) in S. No. 60, for the entry in columns(2) and (3), the following entries shall be substituted, namely:-

"3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]";

(xxiv) after S.No. 60 in column nos 1,2,3, the following entries shall be inserted, namely:-

"60A	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoopbatti, dhoop, sambhrani]";

(xxv) in S. No. 61, for the entries in columns (2) and (3), the following entries shall be substituted, namely:-

"3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent";

(xxvi) after S. No. 61 in column nos 1,2,3, the following entries shall be inserted, namely: -

61A	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]
61B	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals";

(xxvii) after S. No. 62 in column nos 1,2,3, the following entries shall be inserted, namely: -

62A	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404";

(xxviii) after S. No. 71 in column nos 1,2,3, the following entries shall be inserted, namely: -

71A	3602	Prepared explosives, other than propellant powders; such as Industrial explosives";

(xxix) after S. No. 72 in column nos 1,2,3, the following entries shall be inserted, namely: -

72A	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles";

(xxx) after S. No. 73 in column nos 1,2,3, the following entries shall be inserted, namely: -

73A	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters";

(xxxi) after S. No. 89 in column nos 1,2,3, the following entries shall be inserted, namely: -

89A	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils";

(xxxii) after S. No. 90 in column nos 1,2,3, the following entries shall be inserted, namely: -

90A	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
90B	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers";

(xxxiii) after S. No. 94 in column nos 1,2,3, the following entries shall be inserted, namely: -

94A	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
94B	3820	Anti-freezing preparations and prepared de-icing fluids";

(xxxiv) after S. No. 104 in column nos 1,2,3, the following entries shall be inserted, namely: -

"104A	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics";

(xxxv) after S. No. 107 in column nos 1,2,3, the following entries shall be inserted, namely: -

"107A	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics";

(xxxv) after S. No. 107 in column nos 1,2,3, the following entries shall be inserted, namely: -

"107A	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics";

(xxxvi) in S. No. 111, for the entry in column (3), the entry"Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]"shall be substituted;

(xxxvii) after S. No. 121 in column nos 1,2,3, the following entries shall be inserted, namely: -

"121A	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]";

(xxxviii) in S. No. 123A, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"4016	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]";

(xxxix) after S. No. 123A in column nos 1,2,3, the following entries shall be inserted, namely: -

"123B	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
123C	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material";

(xl) in S. No. 124, for the entry in column(3), the entry"Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]"shall be substituted;

(xli) after S. No. 124 in column nos 1,2,3, the following entries shall be inserted, namely: -

"124A	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]
124B	4205	Other articles of leather or of composition leather
124C	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons";

(xlii) S. Nos. 125, 126, 127, 128, 129 and 130 and the entries relating thereto shall be omitted;

(xliii) after S. No. 132 in column nos 1,2,3, the following entries shall be inserted, namely: -

"132A	4303	Articles of apparel, clothing accessories and other articles of furskin";

(xliv) in S. No. 133, for the entry in column (3), the entry"Artificial fur and articles thereof"shall be substituted;

(xlv) after S. No. 137 in column nos 1,2,3, the following entries shall be inserted, namely: -

"137A	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
137B	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
137C	4412	Plywood, veneered panels and similar laminated wood
137D	4413	Densified wood, in blocks, plates, strips, or profile shapes
137E	4414	Wooden frames for paintings, photographs, mirrors or similar objects
137F	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
137G	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware";

(xlvi) after S. No. 150 in column nos 1,2,3, the following entry shall be inserted, namely: -

"150A	4814	Wall paper and similar wall coverings; window transparencies of paper";

(xlvii) after S. No. 153 in column nos 1,2,3, the following entry shall be inserted, namely: -

"153A	4819 20	Cartons, boxes and cases of non-corrugated paper or paper board";

(xlviii) in S. No. 175, for the entry in column (3), the entry"Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed"shall be substituted;

(xlix) in S. No. 177 A, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit";

(l) after S. No. 177A in column nos 1,2,3, the following entries shall be inserted, namely: -

"177B	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
177C	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
177D	6801	Setts, curbstones and flagstones, of natural stone (except slate)
177E	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and power, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]
177F	6803	Worked slate and articles of slate or of agglomerated slate";

(li) after S. No. 180 in column nos 1,2,3, the following entries shall be inserted, namely: -

"180A	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
180B	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
180C	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented";

(lii) in S. No. 181, for the entry in column (3), the entry "Articles of cement, of concrete or of artificial stone, whether or not reinforced" shall be substituted;

(liii) after S. No. 182 in column nos 1,2,3, the following entries shall be inserted, namely: -

"182A	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
182B	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
182C	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]
182E	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths";

(liv) after S. No. 184 in column nos 1,2,3, the following entries shall be inserted, namely: -

"184A	6904	Ceramic flooring blocks, support or filler tiles and the like
184B	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods";

(lv) in S. No. 185, for the entry in column (3), the entry "Ceramic pipes, conduits, guttering and pipe fittings "shall be substituted;

(lvi) after S. No. 185 in column nos 1,2,3, the following entries shall be inserted, namely: -

"185A	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
185B	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods

185C	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
185D	6914	Other ceramic articles";

(lvii) after S. No. 189 in column nos 1,2,3, the following entries shall be inserted, namely: -

"189A	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189B	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189C	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189D	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
189E	7007	Safety glass, consisting of toughened (tempered) or laminated glass
189F	7008	Multiple-walled insulating units of glass
189G	7009	Glass mirrors, whether or not framed, including rear-view mirrors";

(lviii) after S. No. 190 in column nos 1,2,3, the following entries shall be inserted, namely: -

' 190A	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like";

(lix) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"191A	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked";

(lx) after S. No. 192 in column nos 1,2,3, the following entries shall be inserted, namely: -

"192A	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms";

(lxi) after S. No. 195 in column nos 1,2,3, the following entries shall be inserted, namely: -

"195A	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]";

(lxii) in S. No. 235, for the entry in column (3), the entry"Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel]"shall be substituted;

(lxiii) after S. No. 235 in column nos 1,2,3, the following entries shall be inserted, namely: -

"235A	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel";

(lxiv) after S. No. 236 in column nos 1,2,3, the following entries shall be inserted, namely: -

"236A	7324	Sanitary ware and parts thereof, of iron and steel";

(lxv) in S. No. 237, for the entry in column (3), the entry"Other cast articles of iron or steel"shall be substituted;

(lxvi) in S. No. 238, for the entry in column (3), the entry"Other articles of iron or steel"shall be substituted;

(lxvii) after S. No. 252 in column nos 1,2,3, the following entries shall be inserted, namely: -

"252A	7418	All goods [other than table, kitchen or other household articles of copper; Utensils]";

(lxviii) in S. No. 253, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"7419	Other articles of copper";

(lxix) in S. No. 262, for the entry in column no. 3, the entry"Unwrought Aluminium"shall be substituted;

(lxx) in S. No. 271, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures";

(lxxi) in S. No. 275, for the entry in column (3), the entry "Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated "shall be substituted;

(lxxii) after S. No. 275 in column nos 1,2,3, the following entries shall be inserted, namely: -

"275A	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils]";

(lxxiii) after S. No. 301 in column nos 1,2,3, the following entries shall be inserted, namely: -

"301A	8212	Razors and razor blades (including razor blade blanks in strips)";

(lxxiv) after S. No. 302 in column nos 1,2,3, the following entries shall be inserted, namely: -

"302A	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades therefor]";

(lxxv) in S. No. 303A, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal";

(lxxvi) after S. No. 303A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"303B	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
303C	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
303D	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal";

(lxxvii) after S. No. 307 in column nos 1,2,3, the following entries shall be inserted, namely: -

"307A	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405";

(lxxviii) in S. No. 316, for the entry in column (3), the "Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]"shall be substituted;

(lxxix) after S. No. 317 in column nos 1,2,3, the following entries shall be inserted, namely: -

"317A	8413	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]
317B	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]";

(lxxx) in S. No. 320, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens andother equipment of heading 8514), forthe treatment of materials by a processinvolving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters,non-electric [other thanSolar water heater and system]";

(lxxxi) in S. No. 324, for the entry in column (3), the entry"Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds"shall be substituted;

(lxxxii) in S. No. 325, for the entry in column (3), the entry"Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers]"shall be substituted;

(lxxxiii) after S. No. 327 in column nos 1,2,3, the following entries shall be inserted, namely: -

"327A	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
327B	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
327C	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
327D	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers";

(lxxxiv) in S. No. 335, for the entry in column (3), the entry "Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof" shall be substituted;

(lxxxv) in S. No. 361, for the entry in column (3), the entry "Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]"shall be substituted;

(lxxxvi) after S. No. 364 in column nos 1,2,3, the following entries shall be inserted, namely: -

"364A	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines";

(lxxxvii) after S. No. 365 in column nos 1,2,3, the following entries shall be inserted, namely: -

"365A	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter";

(lxxxviii) in S. No. 366, for the entry in column (3), the entry"Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]"shall be substituted;

(lxxxix) in S. No. 369A, for the entry in column (3), the entry"Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws"shall be substituted;

(xc) after S. No. 369A in column nos 1,2,3, the following entries shall be inserted, namely: -

"369B	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals";

(xci) in S. No. 375, for the entry in column (3), the entry "Electrical transformers, static converters (for example, rectifiers) and inductors"shall be substituted;

(xcii) after S. No. 376 in column nos 1,2,3, the following entries shall be inserted, namely: -

"376A	8506	Primary cells and primary batteries
376B	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
376C	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512";

(xciii) in S. No. 379, for the entry in column (3), the entry"Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]"shall be substituted;

(xciv) in S. No. 380, for the entry in column (3), the entry"Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set"shall be substituted;

(xcv) after S. No. 380 in column nos 1,2,3, the following entries shall be inserted, namely: -

"380A	8519	Sound recording or reproducing apparatus";

(xcvi) after S. No. 381 in column nos 1,2,3, the following entries shall be inserted, namely: -

"381A	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521";

(xcvii) in S. No. 383, for the entry in column (3), the entry"Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]"shall be substituted;

(xcviii) after S. No. 383 in column nos 1,2,3, the following entries shall be inserted, namely: -

"383A	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
383B	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock";

(xcix) after S. No. 384 in column nos 1,2,3, the following entries shall be inserted, namely: -

384A	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
384B	8530	Electrical signalling, safety or traffic control equipment for railways, tramways,
		roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
384C	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530";

(c) after S. No. 388 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

388A	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables
88B	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517";

(ci) in S. No. 390, for the entry in column (3), the entry "Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]"shall be substituted;

(cii) in S. No. 395, for the entry in column (3), the entry "Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors" shall be substituted;

(ciii) in S. No. 396, for the entry in column (3), the entry "Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes" shall be substituted;

(civ) after S. No. 397 in column nos 1,2,3, the following entries shall be inserted, namely: -

"397A	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material";

(cv) S. No. 410, and the entries relating thereto, shall be omitted;

(cvi) in S. No. 411, for the entry in column (3), the entry "Spectacles [other than corrective]; goggles including those for correcting vision" shall be substituted;

(cvii) after S. No. 411 in column nos 1,2,3, the following entries shall be inserted, namely: -

"411A	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
411B	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
411C	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
411D	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers

411E	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
411F	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
411G	9012	Microscopes other than optical microscopes; diffraction apparatus
411H	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter
411-I	9014	Direction finding compasses; other navigational instruments and appliances
411J	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders";

(cviii) in S. No. 412, for the entry in column (3), the entry "Balances of a sensitivity of 5 cg or better, with or without weights" shall be substituted;

(cix) after S. No. 413 in column nos 1,2,3, the following entries shall be inserted, namely: -

413A	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like
413B	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses";

(cx) after S. No. 423 in column nos 1,2,3, the following entries shall be inserted, namely: -

"423A	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
423B	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101";

(cxi) after S. No. 424 in column nos 1,2,3, the following entries shall be inserted, namely: -

"424A	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels";

(cxii) after S. No. 425 in column nos 1,2,3, the following entries shall be inserted, namely: -

"425A	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)
425B	9107	Time switches with clock or watch movement or with synchronous motor
425C	9108	Watch movements, complete and assembled";

(cxiii) in S. No. 427, for the entry in column (3), the entry "Other clock or watch parts" shall be substituted;

(cxiv) in S. No. 428, for the entry in column (3), the entry "Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements" shall be substituted;

(cxv) after S. No. 428 in column nos 1,2,3, the following entries shall be inserted, namely: -

"428A	9111	Watch cases and parts thereof";

(cxvi) in S. No. 429, for the entry in column (3), the entry "Clock cases and cases of a similar type for other goods of this chapter, and parts thereof" shall be substituted;

(cxvii) after S. No. 429 in column nos 1,2,3, the following entries shall be inserted, namely: -

"429A	9113	Watch straps, watch bands and watch bracelets, and parts thereof";
429B	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
429C	9202	Other string musical instruments (for example, guitars, violins, harps)
429D	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
429E	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)

429F	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
429G	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
429H	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds";

(cxviii) after S. No. 435 in column nos 1,2,3, the following entries shall be inserted, namely: -

"435A	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]";

(cxix) in S. No. 437, for the entry in column (3), the entry "Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof"shall be substituted;

(cxx) in S. No. 438, for the entry in column (3), the entry "Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]"shall be substituted;

(cxxi) after S. No. 438 in column nos 1,2,3, the following entries shall be inserted, namely: -

"438A	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]";

(cxxii) after S. No. 440 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"440A	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes";

(cxxiii) in S. No. 441, for the entry in column (3), the entry "Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]"shall be substituted;

(cxxiv) after S. No. 441 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"441A	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]
441B	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin";

(cxxv) after S. No. 448 in column nos 1,2,3, the following entries shall be inserted, namely: -

"448A	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks";

(cxxvi) in S. No. 449A, for the entry in column no. 3, the entry "Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks"shall be substituted;

(cxxvii) after S. No. 449A in column nos 1,2,3, the following entries shall be inserted, namely: -

"449B	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
449C	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing";

(cxxviii) after S. No. 452O in column nos 1,2,3, the following entries shall be inserted, namely:-

"452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of Information Technology software" ;

(D) in the TABLE under Schedule-IV-14%, -

(i) S. Nos.2, 3, 4, 5, 6,7, 8, 9, 11, 16, 17, 19, 23, 25, 26, 27, 28, 29, 30, 31 32, 33, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45 and the entries relating thereto, shall be omitted;

(ii) In S.No. 46, in column (3), for the words in the brackets, "and Rear Tractor tyres", the words "rear tractor tyres; and of a kind used on aircraft", shall be added;

(iii) S. Nos. 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 113 and the entries relating thereto, shall be omitted;

(iv) in S. No. 114, for the entry in column (3), the entry"Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]"shall be substituted;

(v) in S.No. 117, in column (3), the words, figures and brackets "concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]" shall be omitted;

(vi) S. Nos. 118, 121, 123, 124, 125, 126, 127, 128, 129, 131, 132, 133, 134 and the entries relating thereto, shall be omitted;

(vii) in S.No. 135, for the entry in column (3), the entry "Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)"shall be substituted;

(viii) S. Nos. 136, 137, 138 and the entries relating thereto, shall be omitted;

(ix) in S.No. 141, in column (3), after the words and figures "heading 8508" the words and brackets "[other than wet grinder consisting of stone as a grinder]" shall be added;

(x) S. Nos. 144, 145, 147, 148, 149, 150 and the entries relating thereto, shall be omitted;

(xi) in S.No. 151, for the entry in column (3), the entry"Digital cameras and video camera recorders [other than CCTV]"shall be substituted;

(xii) S. Nos. 152, 153 and the entries relating thereto, shall be omitted;

(xiii) In S.No.154, in column (3), after the words and figures in the brackets, "notexceeding 20 inches", the words " ; and set top box for television" shall be added;

(xiv) S. Nos. 155, 156, 157, 158, 159, 160, 161, 162, 163, 172, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 211, 212, 213, 214 and the entries relating thereto, shall be omitted;

(xv) S. Nos. 216, 217, 218, 220, 221, 222, 225, 226 and the entries relating thereto, shall be omitted;

(xvi) in S.No. 228, for the entry "-"in column (2), the entry "Any Chapter" shall be substituted.

(E) in the TABLE under Schedule-V-1.5%,

in S. No. 13, for the words "of metal clad with precious metal", the words and brackets "of metal clad with precious metal[other than bangles of lac/shellac]", shall be substituted;

(F) in the explanation, in clause (ii), for sub-clause (b), the following shall be substituted, namely:-

"(b) The phrase "registered brand name" means,-

(A) a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered;

(B) a brand registered as on the 15th May2017 or thereafter under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on the 15th May2017 or thereafter under any law for the time being in force in any other country.";

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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